S. R. NAREDI & CO.
CHARTERED ACCOUNTANTS
204, Manas Bhawan Extn 11, R.N.T. Marg, Indore- 452 001
Mobile : 98270-34764
E-mail : naredisr@gmail.com

INDEPENDENT AUDITOR'S REPORT

To
The Members of
SHREE CORATOMIC LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SHREE CORATOMIC LIMITED** (herein after referred to as the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of material accounting policies and other explanatory information (herein after referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, and its loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report and Shareholder's Information, but does not include the financial statements, and our auditor's report thereon. The company's annual report is expected to be made available to us after the date of this auditor's report.

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

Responsibilities of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matte should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by Section143 (3) of the Act, based on our audit, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section133 of the Act.

e) On the basis of the written representations received from the directors as on March31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March31, 2026 from being appointed as a director in terms of Section164(2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the Requirements of section 197(16) of the Act, as amended, the company has not paid remuneration to its directors during the year. Hence, reporting under this clause is not applicable.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company did not have any long term contract including derivative contracts for which there were any material foreseeable losses.

iii. There were no amount which required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds(which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds(which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"),with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub - clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company have used accounting software systems for maintaining its books of account for the financial year ended March 31,2026, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software system. We did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For: S.R. Naredi & Co.
Chartered Accountants
(RegistrationNo.002818C)

CA S.R. Naredi
Proprietor
(Membership No.072014)
UDIN:26072014AFDYKU8923

Place: Indore
Date: May 23, 2026

ANNEXURE"A"TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SHREE CORATOMIC LIMITED of even date)

Report on the Internal Financial Controls with reference to Financials Statements under Clause (i)of sub-section 3 of Section 143 of the Companies Act,2013 (the "Act")

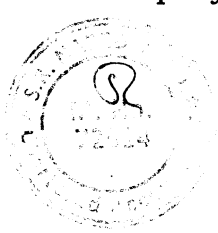
We have audited the internal financial controls with reference to financial statements of **SHREE CORATOMIC LIMITED** (the "Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls
The Company's Management is responsible for establishing and maintaining internal financial controls with reference to financial statements based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act 2013.

Auditor's Responsibility
Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.



Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at March 31, 2026, based on the criteria established by the Company for internal financial control with reference to financial statements considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For, S.R. Naredi & Co.
Chartered Accountants
(RegistrationNo.002818C)

S R Naredi

CA S.R. Naredi
Proprietor
(MembershipNo.072014)
UDIN: 26072014AFDYKU8923

Place: Indore
Date: May 23, 2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of SHREE CORATOMIC LIMITED of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:

(a) (i) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and there are no right-of-use assets.

(ii) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of property, plant and equipment's to cover all the assets once in a year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) The Company does not have any immovable property hence reporting under clause 3 (i) (c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our audit procedures, the Company has not revalued its Property, Plant and Equipment (including Right-of-Use assets) or intangible assets or both during the year..

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988(as amended in 2016) and rules made there under.

ii. (a) The Company does not have any inventory at the beginning and at end of the year. Hence reporting under clause 3 (ii) (a) of the Order is not applicable.

(b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3 (ii) (b) of the Order is not applicable.

iii. The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Hence reporting under clause 3 (iii) of the Order is not applicable.

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause3 (v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii. In respect of statutory dues:

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable except professional tax Rs. 15000/-.

(b) According to the information and explanations given to us and the records of the Company examined by us, as at March 31, 2026, there are no dues of Goods and Service Tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961(43of 1961).

ix. (a) The Company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken term loan during the year. Hence, reporting under this clause is not applicable.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have been used during the year for long-term purposes by the Company.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, joint venture or associates.

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(f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint venture or associate companies as defined under Companies Act, 2013 and hence reporting under clause 3(ix) (f) of the Order is not applicable.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause3 (x) (a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause3 (x) (b) of the Order is not applicable.

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) The Company has not received the whistle blower complaints during the year (and upto the date of this report).

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause3 (xvi) (a),(b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and

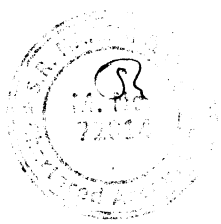
accordingly reporting under clause 3(xvi) (d) of the Order is not applicable.

xvii. The Company has incurred cash losses during the financial year covered by our audit but is not incurred cash losses during the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, subject to the matters described in Material Uncertainty related to Going Concern paragraph in our main Audit Report, we further state that our reporting is based on the facts up to the date of the audit report and we neither given any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, the provisions of sections 135 of the Companies Act, 2013 are not applicable to the company. Accordingly, clause 3(xx) (a) and 3(xx) (b) of the order are not applicable for the year.



For S.R. NAREDI & Co.
Chartered Accountants
(FRN:002818C)

CA S.R. Naredi
Proprietor
(MembershipNo.072014)
UDIN: 26072014AFDYKU8923

Place: Indore
Date: May 23, 2026

Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009

CIN:U33112MP1995PLC008917

Balance Sheet as at March 31, 2026

(Rs. In Hundred)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	2.1	365.02	49,570.71
Capital work-in-progress	2.2	27,094.98	92,632.40
Intangible assets	2.3	4,000.00	4,000.00
Financial assets			
Investments		-	-
Other Financial Assets	3	15,097.67	15,127.67
Deferred Tax Assets (Net)	4	3,975.40	3,990.80
Other Non - Current Assets	5	6,734.37	6,734.37
Total Non Current Assets		57,267.44	172,055.95
Current assets			
Inventories			
Financial assets			
Investments			
Trade Receivables	6	16,777.44	-
Cash and Cash Equivalents	7	2,035.77	1,035.77
Bank Balances other than Cash and Cash Equivalents		-	-
Loans		-	-
Other Financial Assets	8	793.50	131.42
Current Tax Assets (net)		-	-
Other current assets	9	518.89	2,310.07
Total Current Assets		20,125.60	3,477.26
TOTAL ASSETS		77,393.04	175,533.21
EQUITY AND LIABILITIES			
Equity			
Equity share capital	10	80,070.00	80,070.00
Other equity	11	(14,820.54)	(12,660.35)
Total Equity		65,249.46	67,409.65
Liabilities			
Non-current liabilities			
Financial liabilities			
Other Financial liabilities	12	-	2,500.00
Total Non-current Liabilities		-	2,500.00
Current liabilities			
Financial liabilities			
- Borrowings	13	7,583.19	7,411.17
- Trade payables			
A) Total outstanding dues of micro enterprises and small enterprises	14	-	94,748.87
B) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
- Other financial liabilities	15	1,897.73	3,273.52
Other Current Liabilities	16	2,662.66	190.00
Provisions		-	-
Current Tax Liabilities (net)		-	-
Total Current Liabilities		12,143.58	105,623.56
TOTAL EQUITY AND LIABILITIES		77,393.04	175,533.21
Summary of Material accounting policies	1		

The accompanying notes form an Integral part of the financial statements

As per our report of even date attached

For: S.R. Naredi & Co.

Firm Registration Number: 002818C

Chartered Accountants

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

CA S.R. Naredi

Proprietor

Membership Number: 072014

Place: Indore

Date: May 23, 2026

For and on behalf of the Board of Directors

Atul Kumar Sethi	Akash Sethi
Director	Director
DIN- 00245685	DIN-08176396

Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009

CIN:U33112MP1995PLC008917

Statement of Profit and Loss Year Ended March 31st, 2026

(Rs. In Hundred)

Particulars	Note	Year Ended March 31, 2026	Year Ended March 31, 2025
Income			
Revenue from operations		-	-
Other Income	17	1,749.89	13,150.02
Total Income		1,749.89	13,150.02
Expenses			
Purchase of stock in trade		-	-
Changes in inventories of finished goods, stock in trade and work in progress		-	-
Employee benefit expense		-	-
Finance costs	18	1,577.25	438.68
Depreciation and amortisation expense	2	780.83	10,874.52
Other expenses	19	1,536.60	1,582.09
Total Expenses		3,894.68	12,895.29
Profit/(Loss) before exceptional items and tax		(2,144.79)	254.73
Exceptional Items		-	-
Profit/ (loss) before tax		(2,144.79)	254.73
Tax expense			
Current tax		-	-
Deferred tax	4	15.40	564.10
Profit/ (loss) for the year (A)		(2,160.19)	(309.37)
Other comprehensive income			
A) (i) Items that will not be reclassified to Profit or Loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B) (i) Items that will be reclassified to Profit or Loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total other comprehensive Income / (Loss) net of tax (B)		-	-
Total comprehensive Income for the year (A+B)		(2,160.19)	(309.37)
Earnings per equity share of face value of 10 each	23		
a) Basic (in Rs.)		(0.27)	(0.04)
b) Diluted (in Rs.)		(0.27)	(0.04)

The accompanying notes form an Integral part of the financial statements

For: S.R. Naredi & Co.
Firm Registration Number: 002818C
Chartered Accountants

CA S.R. Naredi
Proprietor
Membership Number: 072014

S.R. NAREDI & CO. * Chartered Accountants * M. No. 72014

Place: Indore
Date: May 23, 2026

For and on behalf of the Board of Directors

Atul Kumar Sethi
Director
DIN- 00245685

Akash Sethi
Director
DIN-08176396

Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009
CIN:U33112MP1995PLC008917

(Rs. In Hundred)

Statement of changes in equity for the year ended 31st March, 2026

A. Equity Share Capital

1) Current Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
80,070.00	-	-	-	80,070.00

2) Previous Reporting Period

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
80,070.00	-	-	-	80,070.00

B. Other Equity

1) Current Reporting Period

	Reserves and Surplus			Other Comprehensive Income	Total
	Capital Investment Subsidy	Security Premium Reserve	Retained Earnings		
Balance at the beginning of the current reporting period	-	-	(12,660.35)	-	(12,660.35)
Changes in accounting policy/prior period errors	-	-	-	-	-
Restated balance at the beginning of the current reporting	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	(2,160.19)	-	(2,160.19)
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-
Balance at the end of the current reporting period	-	-	(14,820.54)	-	(14,820.54)

2) Previous Reporting Period

	Reserves and Surplus			Other Comprehensive Income	Total
	Capital Investment Subsidy	Security Premium Reserve	Retained Earnings		
Balance at the beginning of the current reporting period	-	-	(12,350.98)	-	(12,350.98)
Changes in accounting policy/prior period errors	-	-	-	-	-
Restated balance at the beginning of the current reporting	-	-	-	-	-
Total Comprehensive Income for the current year	-	-	(309.37)	-	(309.37)
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other change (to be specified)	-	-	-	-	-
Balance at the end of the current reporting period	-	-	(12,660.35)	-	(12,660.35)

For: S.R. Naredi & Co.
Firm Registration Number: 002818C
Chartered Accountants

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

CA S.R. Naredi
Proprietor
Membership Number: 072014

Place: Indore
Date: May 23, 2026

For and on behalf of the Board of Directors

Atul Kumar Sethi
Director
DIN- 00245685

Akash Sethi
Director
DIN-08176396

Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009

CIN:U33112MP1995PLC008917

Cash Flow Statement as at March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before Tax as per Statement of Profit & Loss	(2,144.79)	254.73
Adjusted for:		
Depreciation and Amortisation Expense	780.83	10,874.52
Interest Income	(673.19)	(550.02)
Finance Costs	1,577.25	438.68
Change in Operating Profit before Working Capital Changes	(459.90)	11,017.91
Net change in		
Trade & other Receivables	(14,986.26)	2,294.57
Trade & Other Payables	(93,652.00)	(19,887.72)
Other Financial Asset	(662.08)	785.20
Cash Generated from Operations	(109,760.24)	(5,790.04)
Income Taxes Paid	-	(39.74)
NET CASH FLOW FROM OPERATING ACTIVITIES	(109,760.24)	(5,829.78)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Cash flow from Other financial assets	30.00	(9,819.26)
Proceeds from disposal of property, plant and equipment	113,962.28	-
Bank balance other than cash and cash equivalents	-	8,554.86
Interest Income	673.19	550.02
NET CASH FLOW FROM INVESTING ACTIVITIES	114,665.47	(714.38)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Addition in Long Term Borrowings	(2,500.00)	-
Addition in Short Term Borrowings	172.02	7,411.17
Interest Paid	(1,577.25)	(438.68)
NET CASH FLOW FROM FINANCING ACTIVITIES	(3,905.23)	6,972.49
Net Increase / Decrease (-) in Cash and Cash Equivalents	1,000.00	428.33
Opening Balance of Cash and Cash Equivalents	1,035.77	607.44
Closing Balance of Cash and Cash Equivalents	2,035.77	1,035.77

As per our report of even date

For S.R. Naredi & Co

Firm Registration Number: 002818C

Chartered Accountants

CA S. R. Naredi

Proprietor

Membership Number: 072014

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

Atul Kumar Sethi
Director
DIN- 00245685

Akash Sethi
Director
DIN-08176396

Place: Indore

Date: May 23, 2026

SHREE CORATOMIC LIMITED

Note – 1 : Notes to Financial Statements as of and for the year ended 31st March 2026

1) Corporate information

Shree Coratomic Limited (CIN: U33112MP1995PLC008917) ("the Company") is a public limited company and is a subsidiary of listed public company Shree Pacetronix Limited domiciled in India and is incorporated under the provisions of the Companies Act, 1956. The registered office of the company is located at 1 Moon Palace Colony Indore MP 452009 India.

The Company is mainly engaged in the business of Trading of Pacemaker (**"Life Saving Devices"**).

The Board of Directors approved the financial statements for the year ended March 31, 2026 and authorised for issue on May 23, 2026.

2) Basis of preparation of Financial Statements

These financial statements of the Company have been prepared and presented in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 ("the Act") read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015,as amended from time to time and presentation requirements of Division II of Schedule III to the Companies Act, 2013, guidelines issued by the Securities and Exchange Board of India (SEBI) and other relevant provisions of the Act and accounting principles generally accepted in India.

The accounting policies have been consistently applied, except in cases where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard necessitates a change in the previously used accounting policy. The material accounting policy information used in preparing the audited financial statements has been disclosed below.

3) Basis of Measurement

These Financial Statements have been prepared on a historical cost convention and on an accrual basis, except for certain assets and liabilities which have been measured at fair value as per Ind AS. All assets and liabilities are classified into current and non-current generally based on the nature of product/activities of the company and the normal time between acquisition of assets/liabilities and their realization/settlement in cash or cash equivalent. The company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

These financial statements have been prepared in Indian Rupee (₹)which is the functional currency of the Company. All amounts have been rounded to the nearest hundred (`00), except when otherwise indicated.

Foreign currency transactions are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are retranslated at the exchange rate prevailing on the balance sheet dates and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated. The material accounting policy information related to preparation of the standalone financial statements have been discussed in the respective notes.

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

Atul Kumar Sethi	AkashSethi
Diretor	Director
DIN:00245685	DIN:08176396

SHREE CORATOMIC LIMITED

Note – 1 : Notes to Financial Statements as of and for the year ended 31st March 2026

4) Use of Estimates and Judgements

The preparation of financial statements in conformity with the recognition and measurement principles of Ind AS requires management of the Company to make estimates and judgements that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of financial statements and the reported amounts of income and expenses for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected.

The Company uses the following critical accounting judgements, estimates and assumptions in preparation of its financial statements:

i) Useful lives of property plant & equipment and intangible assets

Property, plant and equipment, and intangibles assets represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Company's assets are determined by the management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

ii) Provision for Income Taxes & Deferred tax

The Company uses judgments based on the relevant rulings in the areas of allocation of revenue, costs, allowances and disallowances which is exercised while determining the provision for income tax. A deferred tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilised. Accordingly, the Company exercises its judgment to reassess the carrying amount of deferred tax assets at the end of each reporting period.

iii) Provisions & Contingent Liabilities

The Company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations. These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

The Company uses significant judgements to assess contingent liabilities. Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent assets are neither recognised nor disclosed in the financial statements.

iv) Accounting for defined benefit plans

As there are no employees in the company question of Applying Ind AS 19 doesn't arise,

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

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AkashSethi
Director
DIN:08176396

SHREE CORATOMIC LIMITED

Note – 1 : Notes to Financial Statements as of and for the year ended 31st March 2026

5) Material Accounting Policy Information

A. Property Plant & Equipment

Property, plant and equipment are stated at cost comprising of purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use, less accumulated depreciation (other than freehold land) and impairment loss, if any.
Depreciation is provided for property, plant and equipment on a written down value basis so as to expense the cost less residual value over their estimated useful lives as prescribed in Schedule II of the Companies Act, 2013.

Capital work-in-progress comprises of direct costs, related incidental expenses and attributable interest. Depreciation is not recorded on capital work-in-progress until construction and installation are complete and the asset is ready for its intended use.

An item of property, plant and equipment, is de-recognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the profit or loss.

B. Intangible Assets

Intangible assets are stated at cost less accumulated amortization and accumulated impairment, if any. Intangible assets are amortized over their respective individual estimated useful lives on a straight line basis, from the date that they are available for use.

The Company amortises intangible assets with a finite useful life using the straight-line method over the following useful life:

Type of asset	Useful life
Technological Know-how	10 Years
Product Related Technology	10 Years

The amortisation period and the amortisation method for intangible assets with a finite useful life are reviewed at each reporting date.

C. Impairment of assets

At the end of each reporting period, the Company determines whether there is any indication that its assets (PPE and intangible assets carried at cost) have suffered an impairment loss with reference to their carrying amounts. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount exceeds the recoverable amount. The recoverable amount of an asset is higher of the fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

D. Inventories

The Company has a policy to value Inventories at the lower of cost and net realisable value. The cost of all categories of inventory items are determined based on the weighted average cost method. Cost includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred

S.R. NARODI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

Atul Kumar Sethi	AkashSethi
Diretor	Director
DIN:00245685	DIN:08176396

in bringing them to their existing location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate proportion of overheads based on normal operating capacity.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

The Company has a policy to regularly assess whether there is any indication of a diminution in the value of inventories. Such indications may include, but are not limited to, evidence of obsolescence, damage, changes in market conditions, or significant declines in selling prices. At present as company has no inventory question of any further disclosure does not arise.

E. Revenue Recognition

The Company has a policy to recognize revenue when a performance obligation in a customer contract has been satisfied by transferring control over the promised goods to the customer. Control over a promised goods refers to the ability to direct the use of, and obtain substantially all of the remaining benefits from those goods. Control is usually transferred upon shipment, delivery to, upon receipt of goods by the customer, or in certain cases, upon the corresponding sales by customer to a third party, in accordance with the individual delivery and acceptance terms agreed with the customer.

As in this year no revenue from operation is recognised as no sale of goods is there during the year further disclosures are not required.

The Company has rental income from Plant and machinery and has recognized as per Ind AS 116 as operating lease on a straight-line basis.

F. Employee Benefit Expenses

Accounting for defined benefit plans
As there are no employees in the company question of Applying Ind AS 19 doesn't arise

G. Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are recognised in the Statement of Profit and Loss, except when they relate to items that are recognised in Other Comprehensive Income or directly in equity, in which case, the current and deferred tax are also recognised in Other Comprehensive Income or directly in equity respectively.

a. Current income taxes
Current income tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the applicable income tax law. The current tax is calculated using tax rates that have been enacted or substantively enacted, at the reporting date. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

b. Deferred Taxes
Deferred tax is recognised in respect of temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

S.R. NARED & CO. M. No. 72014 Chartered Accountants

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The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

H. Provisions & Contingent Liabilities

a. Provisions

Provisions are recognised when the company has a present legal or constructive obligation as a result of a past event, it is possible that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

b. Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not possible that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.

Contingent Assets are neither recognised nor disclosed in the financial statements.

I. Earnings per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit attributable to equity shareholders and the weighted average number of shares outstanding are adjusted for the effect of all dilutive potential equity shares.

J. Financial assets, financial liabilities and equity instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value, except for trade receivables / trade payables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

The Company derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.

In determining the allowance for expected credit losses, the Company has used a practical expedient by computing the expected credit loss allowance for trade receivables based on a provision matrix. The provision matrix takes into account historical credit loss experience and is adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the receivables that are due and allowance rates used in the provision matrix. For all other financial assets, expected credit losses are measured at an amount equal to the 12-months expected credit losses or at an amount equal to the life

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

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DIN:08176396

time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

➢ **Cash & cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank including fixed deposit with original maturity period of three months or less.

➢ **Financial liabilities**

All financial liabilities are subsequently measured at amortized cost using the effective interest method.

K. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non – cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

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Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009

CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

2.1 Property, Plant and Equipment

The change in the carrying value of property, plant and equipment for the year ended March 31, 2026 were as follow:

Particulars	Plant and Machinery	Furniture & Fixtures	Office Equipments	Computers	Total
Gross Carrying value April 1, 2025	73,358.01	1,335.43	1,343.90	4,715.93	80,753.27
Additions	-	-	-	-	-
Deletions	73,358.01	-	-	-	73,358.01
Gross Carrying value March 31, 2026	-	1,335.43	1,343.90	4,715.93	7,395.26
Accumulated depreciation April 1, 2025	24,152.32	1,268.66	1,281.45	4,480.13	31,182.56
Depreciation for the year	780.83	-	-	-	780.83
Accumulated depreciation on deletions	24,933.15	-	-	-	24,933.15
Accumulated depreciation March 31, 2026	-	1,268.66	1,281.45	4,480.13	7,030.24
Carrying value as at March 31, 2026	-	66.77	62.45	235.80	365.02
Carrying value as at April 1, 2025	49,205.69	66.77	62.45	235.80	49,570.71

The change in the carrying value of property, plant and equipment for the year ended March 31, 2025 were as follow:

Particulars	Plant and Machinery	Furniture & Fixtures	Office Equipments	Computers	Total
Gross Carrying value April 1, 2024	73,358.01	1,335.43	1,343.90	4,715.93	80,753.27
Additions	-	-	-	-	-
Deletions	-	-	-	-	-
Gross Carrying value March 31, 2025	73,358.01	1,335.43	1,343.90	4,715.93	80,753.27
Accumulated depreciation April 1, 2024	13,277.80	1,268.66	1,281.45	4,480.13	20,308.04
Depreciation for the year	10,874.52	-	-	-	10,874.52
Accumulated depreciation on deletions	-	-	-	-	-
Accumulated depreciation March 31, 2025	24,152.32	1,268.66	1,281.45	4,480.13	31,182.56
Carrying value as at March 31, 2025	49,205.69	66.77	62.45	235.80	49,570.71
Carrying value as at April 1, 2024	60,080.21	66.77	62.45	235.80	60,445.23

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

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Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009
CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

2.2 Capital work-in-progress

The change in the carrying value of capital work in progress for the year ended March 31,2026 were as follow:

Particulars	Tangible CWIP	Intangible assets under development	Total
Gross Carrying value April 1, 2025	-	92,632.40	92,632.40
Additions	-	-	-
Deletions	-	65,537.42	65,537.42
Carrying value as at March 31, 2026	-	27,094.98	27,094.98
Carrying value as at April 1, 2025	-	92,632.40	92,632.40

CWIP aging schedule for the year ended March 31,2026

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	-	27,094.98	27,094.98

The change in the carrying value of capital work in progress for the year ended March 31,2025 were as follow:

Particulars	Tangible CWIP	Intangible assets under development	Total
Gross Carrying value April 1, 2024	-	92,632.40	92,632.40
Additions	-	-	-
Deletions	-	-	-
Carrying value as at March 31, 2025	-	92,632.40	92,632.40
Carrying value as at April 1, 2024	-	92,632.40	92,632.40

CWIP aging schedule for the year ended March 31,2025

Particulars	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in progress	-	-	-	-	-
Projects temporarily suspended	-	-	979.73	91,652.67	92,632.40

The Company had undertaken a Cochlear Implant Project aimed at developing specialized medical technology, which has been under implementation for the past nine years. The project has remained suspended for the last three financial years, with no additional capital expenditure incurred during this period. The company has decided to sell this project to its holding company in phases manner.

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

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Shree Coratomic Ltd.

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CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

2.3 Intangible assets

The change in the carrying value of Intangible assets for the year ended March 31,2026 were as follow:

Particulars	Technology Purchase	Total
Gross Carrying value April 1, 2025	80,000.00	80,000.00
Additions	-	-
Deletions	-	-
Gross Carrying value March 31, 2026	80,000.00	80,000.00
Accumulated depreciation April 1, 2025	76,000.00	76,000.00
Depreciation for the year	-	-
Accumulated depreciation on deletions	-	-
Accumulated depreciation March 31, 2026	76,000.00	76,000.00
Carrying value as at March 31, 2026	4,000.00	4,000.00
Carrying value as at April 1, 2025	4,000.00	4,000.00

The change in the carrying value of Intangible assets for the year ended March 31,2025 were as follow:

Particulars	Technology Purchase	Total
Gross Carrying value April 1, 2024	80,000.00	80,000.00
Additions	-	-
Deletions	-	-
Gross Carrying value March 31, 2025	80,000.00	80,000.00
Accumulated depreciation April 1, 2024	76,000.00	76,000.00
Depreciation for the year	-	-
Accumulated depreciation on deletions	-	-
Accumulated depreciation March 31, 2025	76,000.00	76,000.00
Carrying value as at March 31, 2025	4,000.00	4,000.00
Carrying value as at April 1, 2024	4,000.00	4,000.00

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

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Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009

CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

	Particulars	As at March 31, 2026	As at March 31, 2025
3	**Other financial assets**		
	Non-current bank balances being deposits with remaining maturity of more than twelve months	9,819.26	9,819.26
	Security and other deposits	5,278.41	5,308.41
		15,097.67	**15,127.67**
4	**Deferred Tax Assets (Net)**		
	The movement on the deferred tax account is as follows:		
	At the start of the year	3,990.80	4,554.90
	Charge to Statement of Profit and Loss	(15.40)	(564.10)
	At the end of year	**3,975.40**	**3,990.80**
	Component of Deferred tax asset		
	Deferred tax assets/ (liabilities) in relation to:		
	Property, plant and equipment	22.50	37.90
	Carryforward Losses	3,952.90	3,952.90
	Total	**3,975.40**	**3,990.80**
5	**Other Non - Current Assets**		
	MAT Cedit Entitlement	6,734.37	6,734.37
		6,734.37	**6,734.37**
7	**Cash and cash Equivalents**		
	Cash on hand	1,793.08	793.08
	Balance with Bank of India	242.69	242.69
		2,035.77	**1,035.77**
8	**Other Financial Assets**		
	Accrued Interest on Fixed Deposit with Bank	793.50	131.42
		793.50	**131.42**
9	**Other Current Assets**		
	(Unsecured ,considered good)		
	GST Receivable	435.06	2,044.75
	TDS Receivable	83.83	265.32
		518.89	**2,310.07**

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

For and on behalf of the Board of Directors

Atul Kumar Sethi
Director
DIN- 00245685

Akash Sethi
Director
DIN-08176396

Shree Coratomic Ltd.

01 Moon Palace Colony, Indore-452009
CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025
6 Trade receivables		
Trade receivables considered good - Unsecured	16,777.44	-
	16,777.44	**-**

Trade receivables ageing schedule as at 31.03.2026

Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months to 1 years	1-2 years	2-3 years	more than 3 years	Total
1) Undisputed Trade receivables – considered good	16,777.44	-	-	-	-	16,777.44
2) Undisputed trade receivables – Considered Doubtful	-	-	-	-	-	-
3) Disputed trade receivables – considered good	-	-	-	-	-	-
4) Disputed trade receivables – Considered Doubtful	-	-	-	-	-	-
Total	**16,777.44**	-	-	-	-	**16,777.44**

Trade receivables ageing schedule as at 31.03.2025

Particulars	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months to 1 years	1-2 years	2-3 years	more than 3 years	Total
1) Undisputed Trade receivables – considered good	-	-	-	-	-	-
2) Undisputed trade receivables – Considered Doubtful	-	-	-	-	-	-
3) Disputed trade receivables – considered good	-	-	-	-	-	-
4) Disputed trade receivables – Considered Doubtful	-	-	-	-	-	-
Total	-	-	-	-	-	-

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Shree Coratomic Ltd.

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Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025
10 Share capital		
Authorised		
20,00,000 (Previous year: 20,00,000) equity shares of Rs.10 each	200,000.00	200,000.00
Issued, subscribed and paid up		
8,00,700 (Previous year: 8,00,700) equity shares of Rs.10 each fully paid up	80,070.00	80,070.00
	80,070.00	**80,070.00**

(a) Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(b) Reconciliation of number of shares

Particulars	As at March 31, 2026 No. of shares	As at March 31, 2025 No. of shares
Balance as at the beginning of the year	800700	800700
Add: Shares issued during the year	0	0
Balance at the end of the year	800700	800700

(c) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Particulars	As at March 31, 2026	As at March 31, 2025
Shree Pacetronic Ltd	99.91%	99.91%
800000 (Previous year: 800000) shares of Rs.10 each		

(d) Share holding of promoters

Sr. No.	Promotors Name	No. of Shares	% of total Shares	% Change during the year
1	Atul Kumar Sethi	100	0.01%	-
2	Akash Sethi	100	0.01%	-
3	Amita Sethi	100	0.01%	-
4	Shree Pacetronix Limited	800000	99.91%	-

11 Other Equity		
Reserves and surplus		
Surplus / (Deficit) in Statement of Profit and Loss		
Balance as per last financial statements	(12,660.35)	(12,350.98)
Profit (Loss) for the year	(2,160.19)	(309.37)
Balance at the end of the year	**(14,820.54)**	**(12,660.35)**
12 Other Financial Liabilities		
Loan from Directors	-	2,500.00
	-	**2,500.00**

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Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025
13 Short Term Borrowings		
Overdraft Limit from ICICI Bank (Unsecured)	7,583.19	7,411.17
	7,583.19	**7,411.17**
14 Trade payables		
Due to Micro and small enterprises	-	94,748.87
Due to other than Micro and small enterprises	-	-
	-	**94,748.87**
* It include due to Holding company	-	**94,748.87**

Trade Payables ageing schedule as at 31.03.2026

Particulars	Outstanding for following periods from due date of payments				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Outstanding due to MSE					-
ii) Outstanding dues to Others	-	-	-	-	-

Trade Payables ageing schedule as at 31.03.2025

	Outstanding for following periods from due date of payments				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
i) Outstanding due to MSE	3,300.23	21,625.25	26,171.63	43,651.76	94,748.87
ii) Outstanding dues to Others	-	-	-	-	-

MSME Clasification is done as per memorandum received (as required to be filed by the supplier with notified authority under the Micro, Small and Medium Enterprises development Act, 2006) claiming their status as on 31st March, 2025 as micro, small or medium enterprises. Consequently the amount payable to these parties is mentioned as above.

15 Other financial liabilities		
Other payables	1,897.73	3,273.52
	1,897.73	**3,273.52**
16 Other current liabilities		
Statutory dues	2,662.66	190.00
	2,662.66	**190.00**

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Shree Coratomic Ltd.

No-01 Moon Palace Colony, INDORE-452009

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Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
17 Other income		
Machine let out Income	1,050.00	12,600.00
Interest Received	673.19	550.02
Other Income	26.70	-
	1,749.89	**13,150.02**
18 Finance costs		
Interest	1,577.25	438.68
	1,577.25	**438.68**
19 Other Expenses		
Auditor's remuneration	350.00	350.00
Bank charges	228.80	225.00
Professional Charges	691.48	950.39
Misc. Expenses	34.00	36.20
Rates and taxes	232.32	20.50
	1,536.60	**1,582.09**

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Shree Coratomic Ltd.

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Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025
20 Taxation		
Income tax recognised in Statement of Profit and Loss		
Current tax	-	-
Deferred tax	15.40	564.10
Total income tax expenses recognised in the current year	15.40	564.10
The tax expenses for the period can be reconciled to the accounting profit as follows:		
Profit Before Tax	(2,144.79)	254.73
Applicable Tax Rate	26%	26%
Computed Tax Expense	-	66.23
Tax Effect of:		
Expenses Disallowed	-	-
Additional Allowances / Deductions	-	-
Carried Forward Losses Utilised	-	(66.23)
Current Tax Provision (A)	-	-
Incremental Deferred Tax Liability / (Asset) on account of Property, Plant and Equipment and Other Intangible Assets	15.40	433.05
Incremental Deferred Tax Liability / (Asset) on account of Financial Assets and Other Items	-	131.05
Deferred Tax Provision (B)	**15.40**	**564.10**
Tax Expenses recognised in Statement of Profit and Loss (A+B)	**15.40**	**564.10**
Effective Tax Rate	**-0.72%**	**-26.30%**
21 Earnings per share		
Profit after tax (a)	(2,160.19)	(309.37)
Weighted average number of equity shares outstanding (b)	800700	800700
Nominal value of an equity share	10.00	10.00
Earnings per share		
Basic [(a) / (b)]	(0.27)	(0.04)
Diluted [(a) / (b)]	(0.27)	(0.04)
22 Payment to auditors		
For statutory audit fees	350.00	350.00

23 Segment reporting

As the company's business activity falls with in a single primary business segment i.e. "Life Savings Device' and there is no export turnover hence there is no segments wise information to report as per Ind AS -108 " Segment Reporting".

24 There is no contingent liability at the end of the year.

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Shree Coratomic Ltd.

No-01 Moon Palace Colony, INDORE-452009
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Notes to the financial statements as of and for the year ended March 31, 2026

(Rs. In Hundred)

Particulars	As at March 31, 2026	As at March 31, 2025

25 Related party disclosures

As per Ind AS - 24 the Company's related parties and transactions are disclosed below:

A Holding Company

Shree Pacetronix Ltd

B. Key management personnel and relatives of such personnel

(I) Key Management Personnel

Atul Kumar Sethi	Director	Somya Chhabra	Director
Vikas Gokhale	Director	Ganesh Kumar Kopisetti	Director
Akash Sethi	Director	Seetharamaiah Panchumarthy	Director

C. Enterprises over which any person mentioned in 'B', is able to exercise significant influence.

Details of transactions and closing balances

Particulars		
Shree Pacetronix Ltd		
Sale of Capital Assets (excluding GST)	113,962.28	-
Machine Let out Income (excluding GST)	1,050.00	12,600.00
Closing Balance - (Payable)/Receivable	16,777.44	(94,748.87)
Akash Sethi		
Closing Balance - (Payable)/Receivable	-	(2,500.00)

26 Micro, Small and Medium Enterprises:

The company has received information from some of the "suppliers" regarding their status under the Micro, Small

Details of amounts o/s to Micro, Small and Medium Enterprises based on available information

Particulars	Current Year	Previous Year
Principal amount due and remaining unpaid	-	94,748.87
Interest due on above and the unpaid interest	-	-
Interest paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest Accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years	-	-

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

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Akash Sethi
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27 FINANCIAL RISK MANAGEMENT

Credit risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk primarily relates to trade and other receivables, long-term loans, cash and cash equivalents.

The Company's exposure to credit risk with regards to trade and other receivables is influenced mainly by the individual characteristics of each customer and there is no significant concentration of risk related to industry segments. The granting of credit is controlled by well-established criteria that are reviewed on a regular basis. The maximum exposure to credit risk at the reporting date is the carrying amount of each trade receivable.

The credit policy requires each new customer to be analyzed individually for credit worthiness before delivery and payment terms are offered.

Credit risk on cash and cash equivalents is assessed as low risk as the Company deposits cash surpluses with financial institutions of high quality and standing.

Liquidity Risk

The Company actively monitors its cash flows to ensure there is sufficient cash available to meet its working capital requirements. Due to the dynamic nature of the underlying businesses, the Company maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors rolling forecasts of the Company's cash and cash equivalents on the basis of expected cash flow.

Trade payable and other outstanding balance are from its holding company and directors.

The table below summarizes the maturity profile of the Company's financial liabilities as at 31 March 2026 based on contractual undiscounted payments.

(Rs. In hundreds)

Particulars	Less than one year	1-2 Years	2-4 Years	>4 Years	Total
Trade Payable	0.00	0.00	0	0	0.00
Long Term borrowings (Including current maturities)	0.00	0.00	0.00	0.00	0.00
Short Term borrowings	7583.19	0.00	0.00	0.00	7583.19
Others	997.73	0.00	150.00	750.00	1,897.73

Interest Rate Risk

The Company is exposed to interest rate risk on its cash and cash equivalents, long-term loans and borrowings, which can have an impact on the cash flows of these instruments. The exposure to interest rate risk is managed through the Company's Board by using counterparties that offers the best rates which enables the Company to maximize returns whilst minimizing risk.

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

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Shree Coratomic Ltd.

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Notes to the financial statements as of and for the year ended March 31, 2026

28 Additional Regulatory Information

(I) Disclosure of Analytical Ratios and Disclosure for change in the ratio by more than 25% as compared to the ratio of preceding year

Ratios	Numerator	Denominator	FY 2025-26	FY 2024-25	Change	Explanation
Current Ratio (in times)	Total Current Assests	Total Current Liabilities	1.66	0.03	5424.35%	Due to increase in current assets and decrease in current liabilities.
Debt-Equity Ratio (in times)	Long Term Borrowings	Total Equity	0.00	0.04	-100.00%	Due to decrease in Long term borrowings.
Debt-Service Coverage Ratio	Earnings for Debt service = Net profit after tax + Non- cash operating expenses + interest + other non cash adjustments+ Interest on debt debited in P&L	Debt service = Interest + Principal Repayment (Non-Current debts only)	NA	NA	NA	
Return on Equity Ratio (in times)	Profit for the year less preference divididend (if any)	Average Total Equity	-0.03	0.00	NA	
Inventory Turnover Ratio (in times)	Cost of good sold	Average Inventory	NA	NA	NA	
Trade Receviable Turnover Ratio (in	Credit Sales	Average Trade Receivable	NA	NA	NA	
Trade Payble Turnover Ratio (in times)	Credit Purchase	Average Trade Payable	NA	NA	NA	
Net Capital Turnover Ratio (in times)	Revenue From Operations	Working Capital (i.e. Total current assets less Total Current Liabilities)	NA	NA	NA	
Net Profit Ratio (In %)	Profit for the year before exception items	Revenue From Operations	NA	NA	NA	
Return On Capital Employed	Profit Before Tax And Finance Costs	Average capital Employed Capital Employed = Net Worth + Deferred Tax Liabilities	-0.01	0.00	-326.18%	Due to increase in loss
Retun on Investment	Income Generated from Investment Funds	Average Invested Funds	NA	NA	NA	

0

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Shree Coratomic Ltd.

No-01 Moon Palace Colony, INDORE-452009

CIN:U33112MP1995PLC008917

Notes to the financial statements as of and for the year ended March 31, 2026 (Rs. In Hundred)

28 Additional Regulatory Information

II The company is not Banking Company or a Non-Banking Finance Company or a Nidhi Company or Chit Fund Company or a Financial Institution or a company on which any of the directives issued by the Reserve Bank of India are applicable.

III **Regrouping of previous year figures**

Previous year figures have been regrouped or reclassified where ever required.

IV **Title deeds of immovable Property not held in name of the Company**

The company does not held any immovable property.

V **Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017**

The Company has not revalued its Property, Plant and Equipment during the year.

VI **Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:**

The company has not granted loans or advances in the nature of loan to promoters, directors, KMPs or the related parties.

VII **Capital Work In Progress (CWIP)**

There is capital work in progess (CWIP).

VIII **Intangible assets under development**

There is intangible assets under development.

IX **Details of Benami Property held**

The company does not held any benami property and no procedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

X **Where the Company has borrowings from banks or financial institutions on the basis of current assets.**

The company has not borrowed any fund from bank or financial institutions on the basis of current assets.

S.R. NAREDI & CO. M. No. 72014 Chartered Accountants

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Director	Director
DIN- 00245685	DIN-08176396

Shree Coratomic Ltd.

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Notes to the financial statements as of and for the year ended March 31, 2026 (Rs. In Hundred)

28 Additional Regulatory Information

XI Wilful Defaulter

The company is neither wilful defaulter nor declared wilful defaulter by any bank or financial institution or other lender.

XII Relationship with Struck off Companies

The company has no relationship with struck off Companies.

XIII Registration of charges or satisfaction with Registrar of Companies.

There is not pending any registration of charge or satisfaction with Registrar of Companies.

XIV Compliance with number of layers of companies

The company has complied with prescribed layers of companies as per Companies Act, 2013.

XV Compliance with approved Scheme(s) of Arrangements

There is no scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.

XVI Utilisation of Borrowed funds and share premium

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall :

- Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or;
- Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

XVII Corporate Social Responsibility (CSR)

Particular	Current Year	Previous Year
Not Applicable		

XVIII Details of Crypto Currency or Virtual Currency

Particular	Current Year	Previous Year
No Such transactions of Crypto currency/ virtual currency during the current year and previous year		

As per our report of even date

For S.R. Naredi & Co
Firm Registration Number: 002818C
Chartered Accountants

CA S. R. Naredi
Proprietor
Membership Number: 072014

Place: Indore
Date: May 23, 2026

For and on behalf of the Board of Directors

Atul Kumar Sethi
Director
DIN- 00245685

Akash Sethi
Director
DIN-08176396

SHREE CORATOMIC LIMITED

Particular	31.03.2026 Amount
Other Financial Liabilities	
SR Naredi & Co Indore	315.00
Ashish Garg	175.00
ABMS & Associates	900.00
SA Naaredi & Associates Indore	150.00
Ankit Consulatancy	7.00
CDSL	5.00
Shraddha Jain	96.48
Shreyansh Sethiya and Associates	150.00
Interest payable	99.25
Total	1897.73
Other Current Liabilities	
Professional Tax Payable	150.00
TDS Payable	35.00
GST Payable	2477.66
Total	2662.66

Non Current Assets

Other Financial Assets

Particular	Amount
EMD Kolkata Port Trust	1430.00
NSC (Sales Tax VAT)	250.00
Deposit EMD Eastern Railway	16.41
Deposit EMD ESI	700.00
EMD for S.E. Railway	1382.00
Security Deposit ESI	1400.00
FDR in Sales Tax	100.00
Total	5278.41

Current Assets

Other Current Assets

GST Input WB	435.06
Total	435.06

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